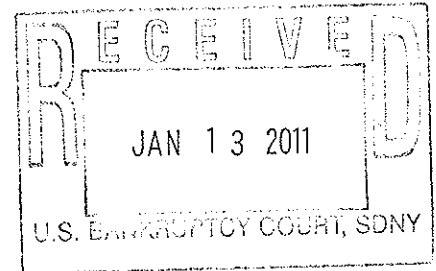


138 West 81st Street
New York, New York 10024
January 9, 2011



Clerk of the United States Bankruptcy Court
For the Southern District of New York
One Bowling Green
New York, New York 10004

Dear Sirs:

This serves as my written opposition in response to the determination of claim number 012947 on December 17, 2010 with reference to bankruptcy case #08-1789(BRL). The claim was denied on the basis of review of the available books and records of BLMIS and the resultant conclusion that I did not have an account. I oppose the Trustee's ruling on the following two grounds:

1) It is and was my belief that I did have an account in good standing. My investment was directly with BLMIS and my check was made payable to Bernard Madoff Securities. I construed my cancelled check to be evidence of my account and my investment directly with Bernard Madoff Securities. I can provide a copy of my cancelled check if requested.

2) Since it is well known that Mr. Madoff's activities were largely fraudulent and that his records ranged from inaccurate to misleading to non-existent, it seems obvious on its face that said records cannot be a test of the validity of my claim. My records, substantiated by the enclosed, are clear and can be validated, if necessary, by the financial institution which processed the check.

Accordingly, I request reconsideration of my claim, which I advance as a valid filing for funds lost, as stipulated by SIPA.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Daniel C. Epstein".

Daniel C. Epstein